

TRAVEL REIMBURSEMENTS

County Auditors'
Fall Conference
October 2012

TRAVEL POLICY

- Travel policy should be in writing
- May be through ordinance, as part of the employee personnel policy, etc
- Detail as many costs as possible and keep update
- Detail should include what types of expenditures will be paid and under what circumstances

TRAVEL POLICY (Continued)

- Distance from location when employee will be considered to be in travel status
- Number of hours in a day on work assignment to be in travel status
- Hotel room costs-limitation per night/actual cost
- In room dry bars and movies
- Room service
- Parking fees

TRAVEL POLICY (Continued)

- Mileage
- Food reimbursements-Per Diem or actual cost
- If Per Diem what is included-valet parking, tips, toll charges, etc.
- In state vs. out of state
- Airline costs
- Rental costs
- Adoption of ordinance for travel advance

SALES TAX

- Governmental units are eligible for an exemption from the state sales tax
- Individuals are not.
- We will not take audit exception for payment of sales tax for lodging whether paid for directly with governmental funds or by individual

STATE BOARD OF ACCOUNTS STATE CALLED CONFERENCES

- IC 5-11-14-1
- Mileage- county rate
- Lodging- single room rate
- Subsistence- county policy
- Payments made from general fund, does not need to be appropriated.
- Registration-

DLGF-Instructional Meetings

- IC 6-1.1-35-3
- Attendees- Township assessors, county assessors, or members of the county property tax assessment board of appeals, county auditors, and their employees.
- Mileage- state rate
- Lodging- For each night preceding session attendance not less than the lodging allowance equal to the lesser of:
 - (A) standard room rate at the hotel
 - (B) actual lodging paid

DLGF-Instructional Meetings (Continued)

- Subsistence- County policy but cannot less than what allowed for state employees or more than what permitted for federal employees
- Parking- cost at site
- Payment from general fund not otherwise appropriated

DLGF-TRAINING/CONTINUING EDUCATION

- IC 6-1.1-35.2-2 and IC 6-1.1-35.2-3
- Attendees-Assessing officials and hearing officers for the county property tax assessment board of appeals.
- Mileage allowance and peer diem set by DLGF
- Mileage- County
- Meal and Lodging- County
- Payment may be made from unappropriated cumulative reassessment fund or unappropriated general fund.

INDIANA ELECTION COMMISSION

- IC 3-6-4.2-14
- Attendees-Members of the county election boards, boards of registration, circuit court clerks.
- Mileage- State rate
- Lodging- State rate
- Subsistence- \$24
- Registration fee- Cost
- Payments from the general fund without appropriation

ATTORNEY GENERAL CALLED MEETING

- Attendees-Prosecuting attorneys
- IC 33-39-6-1 (e) states in part: "The expenses necessarily incurred by a prosecuting attorney in attending a conference, including the actual expense of transportation to and from the place where the conference is held, together with meals and lodging, shall be paid from the general fund of the county upon the presentation of an itemized and verified claim."
- Look to attendance confirmation letter to define these reimbursements.
- If not there we will not take audit exception to using the rates as set by the county fiscal body.
- Won't take exception to payment from unappropriated general fund.

STATE RATES

- Mileage- 44 cents per mile
- Lodging-\$89 per night plus tax
- Subsistence-Overnight
- Departure before 12 P.M. - \$26
- between 12P.M. and 4:30P.M.- \$13
- after 4:30 P.M.- \$ 0
- Return before 12P.M. but after 7:30 A.M. \$13
- after 12P.M.- \$26
- Other criteria for same day travel
- www.in.gov/idoa click on travel services
